STATE OF NEW YORK STATE TAX COMMISSION

In the Matter of the Petition

of

MARTIN FARMS, INC.

DEFAULT ORDER

for Redetermination of Deficiency or for Refund of

Corporation Franchise

Taxes under Article(s) 9A of the Tax Law for the

Year(s) 1974

Petitioner(s) Martin Farms, Inc., R.D. Oakfield, New York 14125

filed a petition for redetermination of deficiency

or for refund of

Corporation Franchise

taxes under Article(s)

9A of the Tax Law for the year(s) 1974

. File No.(s) 24399

A Conference

on the petition was scheduled before

James A. Fortune, Conferee

, at the offices of the State

Tax Commission, Dept. of Taxation and Finance, State Office Building, 65 Court St., Part I, Buffalo, New York 14202 on May 14, 1979 at 3:00 P.M. Notice of said Conference

was given to petitioner(s) and retitioner(x)

Petitioner(s) **xxxxxxxxxxxxxxxxxxxxxxx** did

STATE TAX COMMISSION

not appear at the Conference

. A default has been duly noted.

Now on motion of the attorney for the Department of Taxation and Finance, it is

ORDERED that the petition of

MARTIN FARMS, INC.

be and the same is hereby denied.

DATED: Albany, New York

SEP 7 1979

PRESTDENT

COMMISSIONER

COMMISSIONER